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SEP 14 2007

RICHARD W. WIEKING
CLERK U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA and)
DWIGHT S. MCDANIEL, Revenue Officer,) No. C-07-1467-JCS
Petitioners,)
v.)
RAMON LAGUARDIA, Gen Ptr.) [proposed]
Respondent.) ORDER FINDING RESPONDENT
IN CONTEMPT

This matter came before the Court on September 14, 2007, upon the Court's Order to Show Cause (re contempt) entered August 7, 2007.

On June 29, 2007, the Court entered its Order Granting Petition to Enforce Internal Revenue Service Summons ("Order Enforcing Summons") in this matter. Mr. Laguardia, who has not appeared at any of the court proceedings concerning the enforcement of the IRS summons at issue, has yet to produce the documents ordered by the Court in the Order Enforcing Summons.

Due to respondent's failure to comply with the Order Enforcing Summons, the petitioners filed an Motion For Entry of Order to Show Cause Re: Contempt on August 2, 2007. On August 7, 2007, this Court ordered respondent to appear and show cause, if any, why he should not be held in contempt for his failure to comply with the Court's Order Enforcing Summons. On September 14, 2007, the show cause hearing was held.

ORDER FINDING RESPONDENT
IN CONTEMPT (No. C-07-1467JCS)

Despite the great length of time Mr. Laguardia has had to comply with the Order Enforcing Summons, Mr. Laguardia has not complied with the summons by providing the government with testimony or the summoned records .

The Court having considered the record herein, it is hereby

ORDERED that respondent Ramon Laguardia, is in contempt of this Court's Order Enforcing Summons, and respondent is fined \$500 per day from this date until the date he complies with the Order Enforcing Summons.

IT IS FURTHER ORDERED that if respondent Ramon Laguardia complies with the Order Enforcing Summons, within thirty-five days of this date, he will be purged of the \$500 per day fine that might have accrued against him for his failure to comply with the Order Enforcing Summons.

IT IS FURTHER ORDERED that if, by ~~10th Oct 29~~, 2007 respondent Ramon LaGuardia has failed to comply with the Order Enforcing Summons, he shall appear in person before this Court on the 2ND day of NOV, 2007, at 9:30^am., United States Courthouse, 450 Golden Gate Avenue, San Francisco, California and then and there show cause why he should not be imprisoned until he complies with the Court's Order Enforcing Summons.

ORDERED this 14th day of September, 2007 at San Francisco, California.

UNITED STATES MAGISTRATE JUDGE

UNITED STATES DISTRICT COURT
FOR THE
NORTHERN DISTRICT OF CALIFORNIA

USA et al,

Case Number: CV07-01467 JCS

Plaintiff,

CERTIFICATE OF SERVICE

v.

RAMON LAGUARDIN GEN PTR et al,

Defendant.

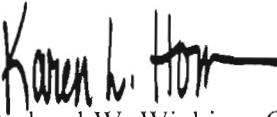
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I, the undersigned, hereby certify that I am an employee in the Office of the Clerk, U.S. District Court, Northern District of California.

That on September 14, 2007, I SERVED a true and correct copy(ies) of the attached, by placing said copy(ies) in a postage paid envelope addressed to the person(s) hereinafter listed, by depositing said envelope in the U.S. Mail, or by placing said copy(ies) into an inter-office delivery receptacle located in the Clerk's office.

Ramon Laguardian Gen Ptr
250 Clay Street
San Francisco, CA 94111

Dated: September 14, 2007


Richard W. Wieking, Clerk
By: Karen Hom, Deputy Clerk